

PROCESS FOR MULTI-MEMBER BODY BUDGET REQUESTS

- Purpose: To ensure that the budget presented to Town Meeting voters is wholistic and provides the resources needed for service provision and to meet the goals and objectives of the Truro Select Board. As the omnibus budget represents finite resources to conduct all programs and services of the Town, it is essential that the various boards and committees comply with the outlined process.
- Process:
 - Town Manager assigns staff fiscal agents to each multi-member body.
 - Staff fiscal agents field requests for specific expenses, identified in writing, that have been voted on by the multi-member body. Further analysis, discussion, or detail may be requested by the fiscal agent to properly consider the request. When preparing the request, the multi-member body shall also identify any staff support they will be requesting related to this request so that the Town Manager can approve or deny this support in accordance with Town Charter. Staff support should include approximate number of hours and type of expertise required. For example, if a structure is being purchased and needs to be installed, the request shall outline whether the vendor will be installing or if public works support is requested.
 - All requests shall be reviewed by the assigned Select Board liaison to the multi-member body prior to submission to the staff fiscal agent.
 - Staff fiscal agents will approve, deny, or modify the request. Fiscal agents shall consider the request in light of the Select Board's goals and objectives, Town Charter requirements, Select Board policy requirements, and related operational goals and service provision. They shall also consider if the multi-member body provided evidence that the request adequately reflects the true costs (both short-term and ongoing) of the budget item, and considers any procurement law and/or policies that would impact that price (i.e. prevailing wage, tax exemption, etc.). Requests for installations of any type or modifications to Town-owned property will be fully vetted by the Town Manager and DPW Director prior to being presented to the Select Board for consideration and approval for the use of Town-owned property.
 - If the request is denied by the staff fiscal agent, the multi-member body and the Town Manager will be notified.
 - Note: Approval by the fiscal agent does not mean the budget item will be accommodated. The item will still need to progress through the budget process.
 - Budget items approved by the fiscal agent will be presented to the Town Manager. The Town Manager will approve, deny, or modify the request and if approved, will determine the appropriate placement and funding source. The item may be included as an omnibus budget line item or a separate agenda item.
 - The Town Manager's recommendation for the budget item shall be presented to the Budget Task Force. A representative of the multi-member body shall be present at the designated Budget Task Force meeting to answer questions or provide justification of the expense. The budget request shall continue through the budget process as required by Town Charter.
 - If approved by Town Meeting, the multi-member body shall work with the staff fiscal agent to determine appropriate specifications of the item or the scope of services to be

procured. Staff fiscal agents will facilitate the purchasing process, in as timely a manner as their departmental duties allow, to ensure that proper procedures are followed. The staff fiscal agent shall be responsible for paying invoices in accordance with Town accounting procedures.

- Notes:
 - Staff fiscal agents are not required to attend or participate in any multi-member body meetings or activities.
 - All budget requests shall follow budget guidance prepared annually by the Select Board.
 - Any personnel budget request generated by the multi-member body will be developed jointly with the staff fiscal agent and will follow the normal budget process, which includes the completion of a position justification form, job description, and proper classification for determination of salary and annual workplan.

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TOWN OF TRURO - BUDGET TASK FORCE FY2024 Revenue Projection

| | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| LEVY LIMIT | | | | | | <i>Projected</i> |
| Prior Year Tax Levy Limit | 15,007,937 | 15,496,934 | 16,038,083 | 16,597,422 | 17,153,807 | 18,216,996 |
| Proposition 2.5% Increase | 375,198 | 387,198 | 400,952 | 414,849 | 428,845 | 455,425 |
| New Growth | 113,799 | 153,951 | 158,387 | 141,536 | 278,579 | 100,000 |
| Override | - | - | - | - | 355,765 | |
| SUB-TOTAL Levy Limit | 15,496,934 | 16,038,083 | 16,597,422 | 17,153,807 | 18,216,996 | 18,772,421 |
| Existing Debt Exclusion(s) | 632,828 | 808,798 | 787,401 | 1,086,403 | 1,021,431 | 914,533 |
| Capital Exclusion(s) | 250,000 | - | - | - | - | |
| CCC Env Protect'n Fund | 94,714 | 94,443 | 96,804 | 98,669 | 101,136 | 103,674 |
| TOTAL Maximum Allowable Tax Levy | 16,474,476 | 16,941,324 | 17,481,627 | 18,338,879 | 19,160,984 | 19,790,628 |

| | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024 |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Other Revenue Sources: | Actuals | Actuals | Actuals | Actuals* | Budget | <i>Projected</i> |
| State Aid (Cherry Sheet Receipts) | 583,765 | 567,261 | 673,703 | 749,540 | 719,576 | 622,078 |
| Local Estimated Receipts | 1,900,000 | 1,900,000 | 1,800,000 | 2,114,921 | 2,300,000 | 2,300,000 |
| CPA Funds | 865,112 | 635,672 | 806,114 | 651,823 | 651,823 | 726,897 |
| Free Cash (appropriations) | 1,105,300 | 770,982 | 1,053,606 | 1,285,700 | 1,889,500 | 1,690,000 |
| All Other Available Funds | 578,850 | 1,211,929 | 784,750 | 696,230 | 1,536,314 | 698,269 |
| Free Cash (Stabilize Tax Rate) | 1,000,000 | 1,000,000 | 1,000,000 | 900,000 | 900,000 | 800,000 |
| Total Other Receipts/Revenues | 6,033,027 | 6,085,844 | 6,118,173 | 6,398,214 | 7,997,213 | 6,837,244 |

12/6/2022